

**UNIFIED GREELEY COUNTY**

***Regulatory Basis  
Financial Statement***

***For the Year Ended December 31, 2015***

**UNIFIED GREELEY COUNTY**

**Regulatory Basis  
Financial Statement**

**For the Year Ended December 31, 2015**

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## INDEPENDENT AUDITOR'S REPORT

Unified Board of Supervisors  
Unified Greeley County  
Tribune, Kansas

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified Greeley County, as of and for the year ended December 31, 2015, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.



### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified Greeley County on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified Greeley County as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

### Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified Greeley County as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

### Other Matters

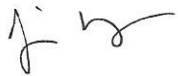
#### Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget and individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is

fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which I rendered an unmodified opinion dated July 29, 2016. The 2014 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

July 29, 2016

**UNIFIED GREELEY COUNTY**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2015**

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Fund:						
General	\$ 51,000	\$ 4,695,529	\$ 4,695,529	\$ 51,000	\$ -	\$ 51,000
Special Purpose Fund:						
Employee Benefits	49,885	2,546,383	2,545,887	50,381	-	50,381
Total Reporting Entity	<u>\$ 100,885</u>	<u>\$ 7,241,912</u>	<u>\$ 7,241,416</u>	<u>\$ 101,381</u>	<u>\$ -</u>	<u>\$ 101,381</u>
Composition of Cash:						
			Checking account			<u>\$ 101,381</u>
			Total Reporting Entity			<u>\$ 101,381</u>

The notes to the financial statements are an integral part of this statement.



## UNIFIED GREELEY COUNTY

### NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2015

#### Note 1: Summary of Significant Accounting Policies

##### A. Financial Reporting Entity

In 2008, the voters of Greeley County and the City of Tribune approved a plan to unify their governments as of January 1, 2009. One board oversees both governments. Greeley County became Unified Greeley County - General Services District (UGC - GSD) and the City of Tribune became Unified Greeley County - Municipal Services District (UGC - MSD). Unified Greeley County (UGC) is a third entity that pays all bills for both districts with reimbursements from the two districts. UGC - GSD and UGC - MSD have separate tax bases and separate budgets.

Unified Greeley County is a municipal corporation governed by an elected five-member board. The board consists of two members elected from outside the limits of the City of Tribune, two members elected from within the limits of the City of Tribune, and one member elected at large. This regulatory financial statement presents UGC, the primary government. UGC does not have any related municipal entities.

##### B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Note 1: Summary of Significant Accounting Policies (continued)

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by UGC:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by UGC (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

E. Property taxes

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1<sup>st</sup> of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1<sup>st</sup> of the ensuing year. One-half of the property taxes are due December 20<sup>th</sup> and distributed by January 20<sup>th</sup> to finance a portion of the current year's budget. The second half is due May 10<sup>th</sup> and distributed by June 5<sup>th</sup>.



Note 1: Summary of Significant Accounting Policies (continued)

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, UGC records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Note 2: Budgetary Information (continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by UGC. The statute requires banks eligible to hold UGC's funds have a main or branch bank in the county in which UGC is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. UGC has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits UGC's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. UGC has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount UGC may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. UGC's allocation of investments as of December 31, 2015 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, UGC's deposits may not be returned to it. State statutes require UGC's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%.



Note 3: Deposits & Investments (continued)

UGC does not use designated “peak periods”. All deposits were legally secured at December 31, 2015.

At December 31, 2015, UGC’s carrying amount of deposits was \$101,381 and the bank balance was \$198,429. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$198,429 was covered by federal depository insurance and \$0 was collateralized with securities held by the pledging financial institutions’ agents in UGC’s name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, UGC will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. UGC had no investments of this type at December 31, 2015.

Note 4: Compensated Absences

The work week for all employees, except law enforcement personnel, shall be 12:01 AM Sunday and ending at 12:00 midnight Saturday.

Overtime is to be paid in accordance with wage and hour laws.

All full time employees shall be entitled to one full day of sick leave for each one month of work up to ninety days. Accumulated sick leave is paid to the employee upon termination of employment based on a formula that considers the employee’s length of employment. The estimated liability for accrued sick leave at December 31, 2015, was \$87,442. This amount has not been recorded into the financial statement.

Accrued vacation time is determined as follows:

Years of Continuous Employment	Accumulated	Maximum Accumulation
0 – 10	1 day per month	12 days
11 – 19	1 ½ days per month	18 days
20 – Retirement	2 days per month	24 days

The estimated liability for accrued vacation at December 31, 2015, was \$50,755. This amount has not been recorded into the financial statement.



Note 5: General Information about the Pension Plan

Plan description: UGC participates in the Kansas Public Employees Retirement System (“KPERS”), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS’ financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015.

Contributions to the pension plan from UGC were \$140,639 for the year ended December 31, 2015.

Net Pension Liability: At December 31, 2015, UGC’s proportionate share of the collective net pension liability reported by KPERS was \$1,046,391. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. UGC’s proportion of the net pension liability was based on the ratio of UGC’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

Note 5: General Information about the Pension Plan (continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

Note 6: Deferred Compensation Plan

UGC employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of UGC (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of UGC in an amount equal to the fair market value of the deferred account for each participant.

As of December 31, 2015, the market value of the amount on deposit with the plan was \$393,527.

Note 7: Contingencies

In the normal course of operations, UGC participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

UGC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

Note 9: Compliance Matters

- A. Contrary to the provisions of K.S.A. 9-1402 and K.S.A. 9-1405, deposits were not adequately secured at Colorado East Bank and Trust for three days during the month of June, 2015.
- B. Contrary to the provisions of K.S.A. 79-2935, expenditures in the Employee Benefits fund exceeded the adopted budget of expenditures for 2015.

Note 10: Evaluation of Subsequent Events

The organization has evaluated subsequent events through July 29, 2016, the date which the financial statement was available to be issued.



Note 11: Long-Term Debt

Changes in long-term liabilities for UGC for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds					\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases payable					-	-	-	-	-
Total Contractual Indebtedness					\$ -	\$ -	\$ -	\$ -	\$ -

Note 11: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	Year							Total
	2016	2017	2018	2019	2020	2021 - 2025	2026 - 2030	
<b>Principal</b>								
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases payable	-	-	-	-	-	-	-	-
<b>Total Principal</b>	-	-	-	-	-	-	-	-
<b>Interest</b>								
General obligation bonds	-	-	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-	-	-
<b>Total Interest</b>	-	-	-	-	-	-	-	-
<b>Total Principal and Interest</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**



**Schedule 1**

**UNIFIED GREELEY COUNTY**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**Regulatory Basis**  
**For the Year Ended December 31, 2015**

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund:			
General	\$ 5,250,000	\$ 4,695,529	\$ (554,471)
Special Purpose Fund:			
Employee Benefits	2,500,000	2,545,887	45,887

**UNIFIED GREELEY COUNTY**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts				
Reimbursements	\$ 4,850,849	\$ 4,695,529	\$ 6,500,000	\$ (1,804,471)
Expenditures				
General services	\$ 3,906,819	\$ 4,118,842	\$ 4,000,000	\$ 118,842
Municipal services	944,030	576,687	1,250,000	(673,313)
Total Expenditures	4,850,849	4,695,529	5,250,000	(554,471)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	51,000	51,000		
Unencumbered Cash, Ending	\$ 51,000	\$ 51,000		

**UNIFIED GREELEY COUNTY**  
**Employee Benefits Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	<u>\$ 2,378,304</u>	<u>\$ 2,546,383</u>	<u>\$ 2,500,000</u>	<u>\$ 46,383</u>
Expenditures				
General personal services	\$ 1,286,808	\$ 1,372,760	\$ 2,000,000	\$ (627,240)
Municipal personal services	244,234	252,602	500,000	(247,398)
Medical insurance	428,663	464,606	-	464,606
Social security	202,836	216,087	-	216,087
KPERS	174,057	198,889	-	198,889
Employee Withholdings	40,870	39,952	-	39,952
Unemployment	<u>924</u>	<u>991</u>	<u>-</u>	<u>991</u>
Total Expenditures	<u>2,378,392</u>	<u>2,545,887</u>	<u>\$ 2,500,000</u>	<u>\$ 45,887</u>
Receipts Over (Under) Expenditures	\$ (88)	\$ 496		
Unencumbered Cash, Beginning	<u>49,973</u>	<u>49,885</u>		
Unencumbered Cash, Ending	<u>\$ 49,885</u>	<u>\$ 50,381</u>		